

Exhibit “R”



January 23, 2007

VIA TELEFAX 845-353-3500

And REGULAR MAIL

Burton I. Dorfman, Esquire
 Dorfman, Knoebel & Conway, LLP
 51 North Broadway
 Nyack, New York 10960

Re: KG Cornwall, LLC to Beazer Homes Corp.

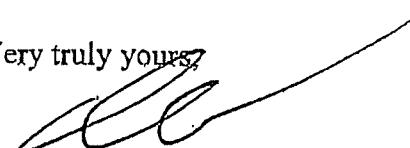
Dear Burt:

Personnel at Beazer Homes reviewed the documents enclosed with your letter dated January 15, 2007. In order to confirm that the conditions of closing as provided in the Agreement of Sale have been satisfied, please provide copies of the following documentation:

1. August 9, 2006 Planning Board meeting minutes.
2. Proof that Sewer District No. 19 has approved Extension number 2.
3. Proof that the emergency access drive has been upgraded to a town road with a gate.
4. Proof that approval notes have been added to the plans.
5. Proof that dam permit has been issued.
6. Proof that all 911 conditions have been met.
7. Proof that off-site drainage discharge has been added to the plans.
8. Proof that all required easements/dedications have been recorded.
9. Proof that the Township Engineer has approved the conformed site plan and that the site plan has been recorded.
10. Proof that the payment of fees on which approvals are conditioned has been satisfied, including off-site contribution and recreation fees.

Thank you for your cooperation.

Very truly yours,



Richard S. Israel, Esquire
 NJ/PA Division Counsel

*Direct Fax 609-858-7415
 Email risrael@beazer.com*

Cc: Paul R. Schneier, Division President
 Robert Stout, Division EVP
 Daniel G. Duncan, Division VP